

SPECIAL COMMISSION MEETING MINUTES  
December 9, 2014

The Board of Davis County Commissioners met in room 303 of the Davis County Administration Building, 61 South Main Street, Farmington, Utah on December 9, 2014 at 6:00 pm. Members present were: Commissioner Louenda H. Downs - Chair, Commissioner John Petroff, Jr., Clerk/Auditor Chief Deputy Audit/Finance Curtis Koch, Chief Deputy Civil County Attorney Neal Geddes, and Deputy Clerk/Auditor Janet Hanson. Commissioner P. Bret Millburn joined the meeting after it began.

Public Notice  
information

Commissioner Downs gave welcome to the special meeting of the Board of Davis County Commissioner for the purpose of holding a public hearing on Davis County’s budget. She read from the public notice: Pursuant to section 17-36-26 Utah Code Annotated, for final adjustments to the 2014 Budget, as well as, 17-36-11 Utah Code Annotated, for our tentative 2015 Budget which was posted and available and does include County Ordinance 02-90 a COLA and an appropriate performance pay for all eligible employees and a COLA for elected officials. Pursuant to 17-36-12 and 17-36-13 it is to hold a public hearing for open discussion related to the adoption of the proposed 2015 Budget.

Introductions

Commissioner Downs introduced on the stand: Commissioner Petroff, Commissioner Downs, and Commissioner Millburn who will be joining the meeting very shortly, Neal Geddes, Civil Attorney, Chief Deputy Clerk/Auditor Curtis Koch (Clerk/Auditor-Elect). In the audience Davis County Clerk/Auditor Steve Rawlings and many county elected officials, administrative officers, Commissioner-Elect Jim Smith, employees, citizens and the press.

Public Hearing

Commissioner Petroff made a motion to open the public hearing to amend the 2014 Budget. Commissioner Downs seconded the motion. All voted aye.

2014 Budget  
Opening

Curtis Koch, Davis County Clerk Auditor Director of Finance, indicated state statute requires an opening and a public hearing for any budget changes. A public hearing for the 2014 Budget was held October 14, 2014 to take care of a large portion of the budget changes. Since that time there have been additional budget changes that need to be presented. They were presented as follows:

2014 Final Budget Hearing / Opening Items						
MJE	Account #	Increase	Decrease	Reason	Account Name	Rev/Exp
BUDGET HEARING ITEMS FOR ALL FUNDS OTHER THAN ENTERPRISE FUNDS						
FUND 10	GENERAL FUND					
17895	10-3421-010	5,875		Private Donation for Search & Rescue 4-wheel	Private Contributions	R
	10-3870-000	5,307			Building & Grounds	R
	10-4210-745	11,182			Equipment > \$5K	E
18015	10-3113-000		6,498,100	Reclass Corridor Preservation Purchase & Payment to Fund 26.	Corridor Pres. Revenue	R
	10-4150-292		6,498,100		Corridor Pres. Expense	E
TBD	10-3312-020	3920		Homeland Security grant purchase of Bomb Squad tactical body armour	Homeland Security	R
	10-4210-233	3920			E.S. Grant	E
TBD	10-3312-020	29753.52		Homeland Security grant funding	Homeland Security	R
	10-4210-233	25443.97			E.S. Grant	E
	10-4210-643	4309.55			Computer Equipment	E
TBD	10-3312-020	259.97		Homeland Security Grant purchase of sd card, laptop case and camera case	Homeland Security	R
	10-4210-233	259.97			E.S. Grant	E
TBD	10-3312-020	2242.81		Emergency Preparedness grant 2014-75 travel expenses	Homeland Security	R
	10-4210-233	2242.81			E.S. Grant	E

<b>FUND 11</b>	AGING SERVICES					
TBD	11-4981-110	6,500		Cover leave payout of manager and misc	Payroll	E
	11-4981-130	2,600		expenses to complete projections for YE	Benefits	E
	11-4981-610	2,700			Misc Supplies	E
	11-2951-000		11,800		Fund Balance Unapprop	FB
<b>FUND 15</b>	HEALTH FUND					
17879	15-3468-000	10,000		Silver Eagle Settlement from Notice of Violati	NACCHO	R
	15-4312-610	2,876			Misc. Supplies	E
	15-4312-690	7,124			Misc. Equipment < \$5K	E
<b>FUND 25</b>	SPECIAL SERVICES					
18018	25-3424-000	237,000		Chevron building inspection fees	Building Inspection Fees	R
	25-4242-621	105,000			Contract Services	E
<b>FUND 26</b>	CORRIDOR PRESERVATION PASS-THROUGH					
18015	26-3113-000	6,498,100		Corridor Preservation Purchase & Payment	Corridor Pres. Revenue	R
	26-4430-292	6,498,100		Pass-fthrough to UDOT.	Corridor Pres. Expense	E
18015	26-3113-000	2,932,000		Reclass Corridor Preservation Purchase &	Corridor Pres. Revenue	R
	26-4430-292	2,932,000		Payment to Fund 26.	Corridor Pres. Expense	E

Commissioner Downs asked for clarification of the special services Chevron inspection fees, of expending \$105,000.00. Curtis indicated there will be an expenditure in Fund 25 of the upcoming 2015 Budget to be considered later in the meeting. There will also be an expenditure in 2016 when they anticipate completing the project. The funds will be expended over the 3-year project period.

Commissioner Downs asked for public comment in regards to the 2014 Budget. No public comment.

Commissioner Petroff made a motion to close the public hearing. Commissioner Millburn (who joined the meeting) seconded the motion. All voted aye. Commissioner Downs welcomed and noted for the record, Commissioner Millburn’s arrival. She also wished him a happy birthday.

Commissioner Petroff made a motion to approve the amended 2014 Budget. Commissioner Millburn seconded the motion. All voted aye.

Commissioner Millburn made a motion to open the public hearing in regards to the proposed 2015 Budget. Commissioner Petroff seconded the motion. All voted aye.

Curtis Koch read the following budget message:

**Budget Message for 2015  
December 9, 2014**

Thanks to our Elected Officials, Department Heads, Budget Committee and very qualified staff who have diligently helped assemble the balanced budget presented this evening for public comment and Commission approval. You have the budget documents before you that have been made available to the public since November 30. There is also supplemental information which has been handed out this evening for review and comment.

- A quick review of the materials available includes:
- Budget Message for 2015
  - Who Gets Your Tax Dollars Chart
  - Budget Highlight Sheet
  - Budget Final Page and Fund Summary

Davis County has had relatively flat operating budgets for the past five years. The overall economy is improving with little remedy to County Government for relief in being able to offset inflationary increases. Davis County continues to strive to provide necessary services at the lowest cost to

Approval of  
Amended 2014  
Budget

Public Hearing

Budget  
Message for  
2015

taxpayers. In presenting the proposed 2015 budget, we are not recommending any tax increases, but have assembled a relatively flat operating budget with a small increase of \$1.8 Million in operating revenues and use of accumulated Fund Balance of \$4.9 Million. With these anticipated adjustments we are not recommending any reduction to services for our County residents.

For 2015, County departments requested an additional \$5.8 million more than revenues available. Requests have been trimmed by that \$5.8 million to match available resources. Summarizing the comparative 2014 approved operating expenditure budget of \$106.8 million against the 2015 proposed operating expenditure budget of \$108.8 million yields a 1.9% increase or approximately \$2.0 million.

Included in this budget is a 1% COLA for all eligible employees and elected officials and a performance pay increase for all eligible merit employees. Departments have been very frugal in their utilization of budget appropriations. We have held off hiring a number of approved positions in the 2014 year and have budgeted additional FTE reductions due to attrition and soft hiring freeze to compensate for increased operating costs. The 2015 budget includes a reduction to the number of FTEs to an estimated 830. As of November 2014, the estimated FTE count for the County was 840.

Davis County continues to maintain fund balances that allow for the highest bond rating available, minimizing interest costs to our taxpayers. In 2013, Standard and Poor's Rating Services reaffirmed the County's AA- bond rating for its Municipal Building Authority's lease revenue bonds. The County also maintains a MIG-1 rating from Moody's investment services for its annual Tax Revenue Anticipation Notes. The MIG-1 rating is the highest rating that Moody's offers for short-term investments.

Health insurance providers nationwide are taking needed increases to maintain a positive business posture and we have built into the 2015 budget the anticipated 4% increase in those benefit costs.

As you consider your comments, please note the following areas on the "Where Your Property Tax Goes" summary as the areas that Davis County Government has responsibility and oversight for. As presented in the 2015 budget this evening, the Davis County portion approximates 20% of your total property taxes consisting of the line items for Davis County Government and the Davis County Library system.

The remaining approximate 80% of the property taxes shown on this graph are collected for the Davis School District, Cities, Sewer and Water Districts, Weber Basin Water, Fire Districts, Recreation District, and Mosquito Abatement and are distributed to those taxing entities and their respective budgets. Those budget hearings are under the management and control of those separate entities and are not included in the Davis County Budget.

As we progress through the 2015 year and continue to monitor the economic climate, we will be ready to react to any additional material downward or upward changes in revenue with offsetting changes in expenditures.

Commissioners and others attending, this concludes our budget message for the 2015 Budget. It is our recommendation that you now consider this budget for approval.

**Davis County Budget Committee:**

*Steve S. Rawlings, Clerk/Auditor and Budget Officer; Louenda Downs, Commission Chair; John Petroff, Commissioner; Bret. Millburn, Commissioner; Mark Altom, Treasurer; Mark Langston, I.S. Director; Mel Miles, Personnel Director; David Cole, Chief Deputy Attorney; Curtis Koch, Chief Deputy Audit/Finance; and Jonathan Lee, Finance Director.*

Public  
Comment

Public comment:

Pauline Richardson, Kaysville City, indicated she was representing the public and thanked everyone who participated in the Budget Committee and for the upcoming year's budget. She also thanked them personally. She knew there are many hours that go into the process. She understands Davis County is frugal, careful and considerate. She was proud to represent the public to offer thanks.

Commissioner Petroff made a motion to close the public hearing. Commissioner Millburn seconded the motion. All voted aye.

Commissioner Millburn appreciated Pauline’s kind words. He agreed that the Budget Committee puts in a lot of hours. He commended Curtis for taking the “bull by the horns” and with his team, under the leadership of Steve, has done a phenomenal job. It wasn’t easy. The budget is a little tighter, but everyone has pulled together and put together a balanced budget. He acknowledged it didn’t happen without the great help of all the department heads and each and every employee in the county. He said it is an honor and a pleasure to serve with each one of them. He thought the citizens could be proud of the work and service Davis County provides.

Commissioner Millburn made a motion to approve the 2015 Budget.

Commissioner Petroff echoed Commissioner Millburn’s comments. He agreed, it takes a lot of work, especially on behalf of Curtis, Steve and their team. The Budget Committee comes up with the plan and they figure out how to make it work. He acknowledged it’s a tough job and that they have done a great job.

Commissioner Petroff seconded the motion.

Commissioner Downs expressed that she has come to appreciate the department heads and elected officials who come to the budget meetings and make their requests. There was \$6 million in requests that would have made life easier and better in each of the departments, but because of the constraints on a fixed amount of money to deal with, there were many cuts made. Everyone was willing to make this budget work. She believed it is an excellent budget to move the County forward in a solid way, in the black. She echoed the comments of her fellow commissioners. The work that was done after hours, first of all in the departments trying to figure out what they would request and what they needed, and secondly, by Steve, Curtis and their team trying to make it all pencil out has been laborious. She appreciates their excellent work. She felt the County will moving forward with a great budget.

All voted aye.

Commissioner comments:

Commissioner Petroff suggested looking up Tour of Utah regarding today’s announcement of Davis County being Stage 3 of their 2015 Tour of Utah event. He felt it will be one of the best events ever held in Davis County. He indicated Commissioner Millburn will be preparing himself to participate in the event.

Commissioner Millburn apologized for being a few minutes late to the 6 pm meeting having missed the regular Commission Meeting at 5:30 pm. He was in Salt Lake at Energy Solutions Arena with the Tour of Utah and the Miller Group making the official announcement regarding the 2015 Tour of Utah and its various stages. As mentioned, Davis County is lucky to have the opportunity to host Stage 3 on Wed, August 5, 2015. It begins on Antelope Island winding its way through Davis County and finishing in downtown Bountiful, which is also the first day of the annual international dance festival, Summerfest. He put the race in perspective; it is ranked in the top 3 in North America for bicycle racing, noting there will be a number of international teams competing. The classification of the race is just below the Tour de France. It has become a premier event for America. There will be hundreds of racers and support staff. Therefore, hotel rooms will be full. The economic impact of the 7 day race is \$20 million for the State of Utah. Davis County will take a portion of that. There is also the viewership of 100 million US households with the added international scope. He said having that kind of advertising for the State of Utah, and particularly Davis County, is absolutely tremendous. It is estimated that it equates to a \$10 million ad-buy. He said it is a phenomenal opportunity to have that kind of exposure. He’s very excited and has to start getting in shape.

Commissioner Downs stated, “It is one more big thing to put Utah on the map and everybody’s

Meeting  
adjourned

sights”. She gave appreciation to Commissioner Millburn and Randy Cook, Davis County Tourism and Event Director, for their work to make it happen. It is anticipated August 5<sup>th</sup> will be a very big day.

Curtis offered to drive the pace car for Commissioner Millburn.

Commissioner Millburn made a motion to adjourn the meeting. Commissioner Petroff seconded the motion. All voted aye.

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Clerk/Auditor

\_\_\_\_\_  
Chair